

**Amendments to the Claims**

The following listing of the claims replaces all prior versions and listings of the claims in the application. Claims 22-28 are pending. Claims 1-21 are cancelled. Claims 22-24 are allowed. Claims 11-17, 20-21, 26 and 28 are objected to. Claims 1, 2, 5-10, 18, 19, 25, and 27 are rejected.

**Listing of the Claims**

1.- 21. (cancelled)

22. (previously presented) A process for preparing gabapentin tannate, comprising: mixing gabapentin and tannic acid to obtain gabapentin tannate wherein the tannic acid component is of either natural or synthetic origin, and wherein said gabapentin and said tannic acid are mixed together while maintaining a temperature of between about 15 to about 150 degrees C.

23. (previously presented) A process for preparing gabapentin tannate, comprising: mixing gabapentin and tannic acid to obtain gabapentin tannate wherein the tannic acid component is of either natural or synthetic origin, and wherein the weight ratio of said tannic acid to said gabapentin is between about 0.1:1 to about 10:1.

24. (previously presented) A process for preparing gabapentin tannate, comprising: mixing gabapentin and tannic acid to obtain gabapentin tannate wherein the tannic acid component is of either natural or synthetic origin, and wherein said mixing is performed while maintaining a pH of between about 2 to about 11.

25. (previously presented) A process for preparing gabapentin tannate, comprising: mixing gabapentin and tannic acid to obtain gabapentin tannate wherein the tannic acid component is of either natural or synthetic origin, and isolating and purifying the gabapentin tannate.

26. (previously presented) The process of claim 25, wherein said isolating and purifying is performed by a procedure selected from a group consisting of filtering, drying, centrifuging, and lyophilizing.

27. (previously presented) A process for preparing gabapentin tannate comprising: mixing gabapentin and tannic acid together in the presence of a solvent wherein the tannic acid is of either natural or synthetic origin, and wherein the solvent is selected from a group consisting of purified water, ethanol, glycerin, propylene glycol, diethylether, methylene chloride, acetone, isopropyl alcohol, and mixtures thereof; and isolating and purifying the gabapentin tannate.

28. (previously presented) The process of claim 27, wherein said isolating and purifying step is performed by a procedure selected from a group consisting of filtering, drying, centrifuging, and lyophilizing.